

**Exhibit 3**

Law Offices of  
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May 25, 2012

VIA FACSIMILE (619)687-5210  
Michael Y. MacKinnon  
Kathleen A. Cashman-Kramer  
PYLE SIMS DUNCAN & STEVENSON  
401 B Street, Suite 1500  
San Diego, CA 92101

Re: GMAC Mortgage, LLC, etc., et al. v. Mark Tozier, etc., et al.  
Case No. RIC 541193

Greetings:

This is a follow-up to our phone conversation this morning. You confirmed to me that there is no Motion for Attorney's Fees or any other Motion on calendar for June 18, 2012. I told you the Court Docket Sheet showed that the June 18 requested hearing was off calendar. You told me that was incorrect and that the Clerk of the Court would update the docket.

In any event, you advised me that the only matter on calendar on June 18, 2012 is a status conference. Please be advised, as I informed you in our telephone conversation that the Judgment in this matter settling all matters was served by the Clerk of the Court on January 10, 2012. California Rule of Court 8:104(a)(1) provides that the time for appeal expires "60 days after the superior court clerk serves the parties filing Notice of Appeal with a document entitled ... a file-stamped copy of the Judgment, showing the date either was served..."

The time for filing a Motion for Attorney's Fees "must be served and filed within the time for filing a Notice of Appeal" (California Practice Guide, Civil Trials and Evidence section 17:166). Since this time period has long expired, any Motion by you, seeking to recover attorney's fees in this matter would be and is untimely. Moreover, there is no substantive basis for seeking attorney's fees, especially in light of the recent bankruptcy filing by GMACM and ETS, along with ResCap. This matter is concluded and I ask that you notify the Court and take this Status Conference off calendar. There is nothing left for the Court to do and it is without jurisdiction to do anything further as this case is concluded. Please review this and confirm to me that you will request the Court to take the Status Conference off calendar.

Sincerely yours,

Stephen E. Ensberg

SEE:ogd  
Cc: Counsel